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OCT 25 2006

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TO: Central Facsimile Number for Official Patent-Related Correspondence (Examiner Graham, Clement B.)	FROM: Randy Calhoun
COMPANY: U.S. Patent and Trademark Office	DATE: October 25, 2006
FACSIMILE NO: 1-571-273-8300	TOTAL NO. OF PAGES INCLUDING COVER: 16
RE: Application Serial No.: 09/724,075 First Named Inventor: Bridges, Tim Group Art Unit: 3628 Atty. Ref. No.: G08.155	SENDER'S TELEPHONE No: 203-972-5985

CERTIFICATE OF FACSIMILE UNDER 37 CFR 1.8

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By: 
Randolph P. Calhoun

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OCT 25 2006

Patent
REPLY UNDER 37 CFR 1.116
EXPEDITED PROCEDURE
EXAMINING GROUP ART UNIT 2116

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Applicant of: BRIDGES et al.

Application Serial No.: 09/724,075

Filing Date: November 28, 2000

For: DYNAMIC REALLOCATION
HEDGE ACCOUNTING

) Confirmation No.: 6810

) Group Art Unit: 3628

) Examiner: Graham, Clement B.

) **RESPONSE TRANSMITTAL**

) Attorney Docket No.: G08.155

) **PTO Customer Number 28062**

) Buckley, Maschoff & Talwalkar LLC

) Five Elm Street

) New Canaan, CT 06840

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Dated: October 25, 2006 By: 

Randolph P. Calhoun

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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing are:

1. ☒ Amendment and Response to Final Office Action mailed August 25, 2006.
2. ☒ While no fees are believed due in conjunction with this response, the Commissioner is hereby authorized to charge and credit Deposit Account No. 50-1852 as described below. A duplicate copy of this sheet is enclosed.
 - i. ☒ Credit any overpayment.
 - ii. ☒ Charge any additional fees required under 37 CFR 1.16 and 1.17.

Respectfully submitted,

October 25, 2006

Date



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OCT 25 2006

Patent
REPLY UNDER 37 CFR 1.116
EXPEDITED PROCEDURE
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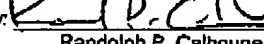
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Oct. 25. 2006 6:21PM

BUCKLEY, MASCHOFF & TALWALKAR

No. 5299 P. 5

Application Serial No.: 09/724,075
Attorney Docket No.: G08.155

Respectfully submitted,

October 25, 2006
Date



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OCT 25 2006 Patent

**REPLY UNDER 37 CFR 1.116
EXPEDITED PROCEDURE
EXAMINING GROUP ART UNIT**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: BRIDGES et al.

Application No.: 09/724,075

Filing Date: 11/28/2000

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HEDGE ACCOUNTING

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) Group Art Unit: 3628
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) Examiner: Clement B. Graham
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) **AMENDMENT and RESPONSE to**
) **August 25, 2006 Final Office Action**
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) Attorney Docket No.: G08.155
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Dated: October 25, 2006 By: R. P. Calhoun

Randolph P. Calhoun

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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Final Office Action mailed August 25, 2006, please amend the
above-identified application as follows:

Amendments to the claims are reflected in the listing of claims which begins on
page 2 of this paper.

Remarks begin on page 7 of this paper.